

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
PURDUE PHARMA L.P., et. al¹)	
)	Case No. 19-23649 (RDD)
Debtors.)	
_____)	(Jointly Administered)

**TWELFTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS AUDITORS AND PROVIDERS OF OTHER PROFESSIONAL SERVICES
FOR THE DEBTORS FOR THE PERIOD FROM
APRIL 1, 2022 THROUGH APRIL 30, 2022**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 23, 2019 (<i>nunc pro tunc</i> to September 15, 2019)
Period for Which Compensation and Reimbursement is Sought:	April 1, 2022 through April 30, 2022
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$150,000.00
Less 20% Holdback:	\$30,000.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$0.00
Total Fees and Expenses Due:	\$120,000.00

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: May 12, 2022

/s/Amelia M. Caporale

Amelia M. Caporale
Partner, Ernst & Young LLP
20 Church Street
Hartford, CT 06103

EXHIBIT A
SUMMARY BY PROFESSIONAL

2021 Audit Services

Last Name	First Name	Rank	Time
Agarwal	Ashish	Manager	41.0
Ahuja	Urja	Staff/Assistant	15.0
Azraa	Sarah	Client Serving Contractor	40.0
Bal	Gurbani	Staff/Assistant	19.0
Biedziak	Eliza Anna	Senior Manager	4.0
Caporale	Amelia	Partner/Principal	6.0
Casella	John M.	Staff/Assistant	115.5
D'Alessandro	Nicholas A	Manager	99.7
Furtado	Justin V	Manager	48.5
Laver	Johan	Executive Director	2.0
Memeti	Andi	Senior	32.0
Mercier	Joseph D	Senior	73.0
Mutlu	Serpil	Manager	12.0
Nayyar	Deepankar	Senior	90.0
Nguyen	Dominic Lee	Senior	0.6
Patel	Nikita P.	Staff/Assistant	32.5
Pereira	Christopher A.	Partner/Principal	4.0
Piotroski	Edmund Anthony	Senior	195.8
Puri	Muskaan	Staff/Assistant	9.0
Redmond	Robert L.	Manager	6.0
Rys	Aleksandra	Staff/Assistant	1.4
Siegler	Jeffrey Thomas	Staff/Assistant	9.0
Singh	Kulbhusan	Senior	7.0
Sonika	Avinash	Senior Manager	6.0
Tsui	Rochelle	Manager	22.0
		Total	891.0

Total Fixed Fees Sought for 2021 Audit Services During Fee Period: \$150,000.00

EXHIBIT B
SUMMARY BY CATEGORY

2021 Audit Services

Time Category	Category Descriptions	Hours
Independence Procedures	This category includes all activities associated with Independence Procedures	1.0
Planning Activities	This category relates to all audit planning activities.	5.0
Risk Assurance/IT Activities	This category relates to discussion, and analysis relating to application controls, IT audit progress and IT general controls.	73.0
Year-End Substantive Testing	This category includes activities associated with Year-End audit procedures	808.0
Quality Review	This category includes activities associated with Quality Review of audit procedures	4.0
Total		891.0

Total Fixed Fees Sought for 2021 Audit Services During Fee Period: \$150,000.00

EXHIBIT C
SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL

2021 Audit Services

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Deepankar Nayyar	Senior	4/1/2022	Year-End Substantive Testing	5.0	Accrued vendor chargeback - Wholesalers testing
Deepankar Nayyar	Senior	4/1/2022	Year-End Substantive Testing	4.0	Sales/Accounts receivable transaction testing
Furtado,Justin V	Manager	4/4/2022	Year-End Substantive Testing	6.7	Aptensio returns reserve review
Sonika,Avinash	Senior Manager	4/4/2022	Planning Activities	3.0	Review planning documents
D'Alessandro,Nicholas A	Manager	4/4/2022	Year-End Substantive Testing	4.8	Purdue Revenue and trade receivable Helix program including correlation, cash anchor, risk assessment, credit adjustment and analytical procedures.
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	2.0	Goods Received, Inventory Received testing Investigation
D'Alessandro,Nicholas A	Manager	4/4/2022	Year-End Substantive Testing	2.3	Over-the-Counter product analytic and sales cutoff and regular sales testing (including alternate selections for a lost shipment on a selection).
Mercier,Joseph D	Senior	4/4/2022	Year-End Substantive Testing	1.2	Investments rollforward preparation
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel,
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.2	Updating prepared by client request list for items received from client as of today
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	3.0	Rhodes Pharma Expenses Review and Selections
Mercier,Joseph D	Senior	4/4/2022	Year-End Substantive Testing	3.5	Accrued vendor chargeback wholesaler preparation
Piotroski,Edmund Anthony	Senior	4/4/2022	Year-End Substantive Testing	2.0	Documentation of Liabilities subject to compromise testing
Casella,John M.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	8.0	Cash Confirmations and accrual Testing

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella, John M.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Casella, John M.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier, Joseph D	Senior	4/4/2022	Year-End Substantive Testing	2.0	Inventory compilation preparation
Kulbhusan Singh	Senior	4/4/2022	Risk Assurance/IT Activities	1.0	Preparing journal entry IT analyzer
Patel, Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel, Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel,
Memeti, Andi	Senior	4/4/2022	Risk Assurance/IT Activities	2.0	Review of service organization reliance reports
Ashish Agarwal	Manager	4/4/2022	Year-End Substantive Testing	9.0	Review of data analytics revenue testing workpapers
Patel, Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	5.4	Documentation of data analytics program for revenue
Patel, Nikita P.	Staff/Assistant	4/4/2022	Year-End Substantive Testing	1.6	Substantively testing revenue with support we have so far for selections
Kulbhusan Singh	Senior	4/4/2022	Risk Assurance/IT Activities	6.0	Preparing journal entry IT analyzer cont.
Sagarwala Savithri Devi	Senior	4/4/2022	Risk Assurance/IT Activities	2.0	Initial review and scoping of service organization testing reports
Pereira, Christopher A.	Partner/Principal	4/5/2022	Quality Review	2.0	Review of planning documentation
D'Alessandro, Nicholas A	Manager	4/5/2022	Year-End Substantive Testing	2.6	Updating the client portal and request list and following up on various requests such as other credit adjustment explanations/support, chargeback testing, gross to net files, revenue
Piotroski, Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	2.0	Detail Review Accrued selling and promotion testing
Sonika, Avinash	Senior Manager	4/5/2022	Planning Activities	2.0	Review planning documents continued
D'Alessandro, Nicholas A	Manager	4/5/2022	Year-End Substantive Testing	6.7	Rhodes Pharma Revenue and trade receivable Helix program including correlation, cash anchor, risk assessment, credit adjustment and analytical procedures.
Mercier, Joseph D	Senior	4/5/2022	Year-End Substantive Testing	0.5	Accrued vendor chargeback wholesale preparation

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	1.3	Detail Review Payroll analytic
Furtado,Justin V	Manager	4/5/2022	Year-End Substantive Testing	2.7	Prepaid expenses review
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel,
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	1.5	Investments rollforward preparation/support request
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	2.0	Detail Review Accrued expenses
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	0.8	Rhodes Pharma Royalties Expense
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	3.6	Organizing and testing cash anchor / cash receipt selections for Purdue and Rhodes pharma
Sagarwala Savithri Devi	Senior	4/5/2022	Risk Assurance/IT Activities	5.0	Review of Amazon service organization report
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	3.0	Detail Review Accrued research and development
Casella,John M.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Casella,John M.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/5/2022	Year-End Substantive Testing	2.0	Detail Review Accrued Legal Fees
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	2.0	Inventory price testing review
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	1.5	Inventory compilation review
Ashish Agarwal	Manager	4/5/2022	Year-End Substantive Testing	1.0	Review of data analytics revenue testing workpapers cont.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/5/2022	Year-End Substantive Testing	0.5	Investments lead sheet review
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	1.6	Documentation data analytics program for revenue cont.
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.4	Updating prepared by client request list for items received from client as of today
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.4	Addressing comments about inventory price testing for Purdue pharma
Patel,Nikita P.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	0.9	Continuing to substantively test revenue with support we have so far for selections
Casella,John M.	Staff/Assistant	4/5/2022	Year-End Substantive Testing	8.5	Rhodes Pharma Cost of goods sold analytic preparation
D'Alessandro,Nicholas A	Manager	4/6/2022	Year-End Substantive Testing	3.9	Purdue other credit adjustment testing.
Deepankar Nayyar	Senior	4/6/2022	Year-End Substantive Testing	6.0	Payroll expense testing and W2 reconciliation
D'Alessandro,Nicholas A	Manager	4/6/2022	Year-End Substantive Testing	4.8	Purdue other credit adjustment discussion with customer service given a excess inventory price increase clawback and opioid state tax discussion
Furtado,Justin V	Manager	4/6/2022	Year-End Substantive Testing	1.1	Cont. Review of prepaid expense testing
Piotroski,Edmund Anthony	Senior	4/6/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel,
Piotroski,Edmund Anthony	Senior	4/6/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/6/2022	Year-End Substantive Testing	10.0	Cash Workpaper Review and preparation
Mercier,Joseph D	Senior	4/6/2022	Year-End Substantive Testing	2.0	i-contracts vendor chargeback listing preparation
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	1.7	Updating prepared by client request list for items received from client as of today
Mercier,Joseph D	Senior	4/6/2022	Year-End Substantive Testing	1.0	Rhodes Pharma accounts receivable lead sheet review and variance explanations
Mercier,Joseph D	Senior	4/6/2022	Year-End Substantive Testing	1.5	Vida investment schedule and support review
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	1.3	Addressing review comments in substantive testing

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier,Joseph D	Senior	4/6/2022	Year-End Substantive Testing	1.5	Rhodes Pharma inventory lead sheet review
Casella,John M.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Casella,John M.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	1.1	Documentation of revenue testing lead sheet
Patel,Nikita P.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	3.1	Testing delivery documents for sales cutoff testing and sending global delivery services instructions to test regular sales support
Sagarwala Savithri Devi	Senior	4/6/2022	Risk Assurance/IT Activities	4.0	Review of Sungard service organization report
Casella,John M.	Staff/Assistant	4/6/2022	Year-End Substantive Testing	8.5	Rhodes cost of goods sold analytic cont.
Urja Ahuja	Staff/Assistant	4/6/2022	Year-End Substantive Testing	9.0	Updating payroll expense testing and W2 reconciliation
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	5.0	Aptensio Return Reserve Documentation and review
D'Alessandro,Nicholas A	Manager	4/7/2022	Year-End Substantive Testing	3.8	Inventory testing review for both Purdue and Rhodes Pharma
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	1.0	Review of cash testing documentation
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier,Joseph D	Senior	4/7/2022	Year-End Substantive Testing	2.0	Sales lead sheet review
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	1.0	Goods Received, Invoices Received, AP Call and support review
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	3.0	Touchpoints with Staff Jack Casella, Humza Mumtaz and Nikita Patel on the status of their task lists and items identified (3)

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/7/2022	Independence Procedures	0.5	Independence Procedure preparation
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	1.0	Accrued Legal support Review
Mercier,Joseph D	Senior	4/7/2022	Year-End Substantive Testing	1.0	Sales cutoff register review
Piotroski,Edmund Anthony	Senior	4/7/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.2	Updating prepared by client request list for items received from client as of today
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	2.3	Testing subsequent event cash receipt and cash disbursement selection support from client
Gurbani Bal	Staff/Assistant	4/7/2022	Year-End Substantive Testing	7.0	Performing vendor chargeback testing procedures
Mercier,Joseph D	Senior	4/7/2022	Year-End Substantive Testing	1.5	Documentation of investments rollforward
Memeti,Andi	Senior	4/7/2022	Risk Assurance/IT Activities	2.0	Assign task to GDS team and call to walk through how to complete the SOC reports
Casella,John M.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Casella,John M.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski
Mercier,Joseph D	Senior	4/7/2022	Independence Procedures	0.5	Independence summary memo preparation
Urja Ahuja	Staff/Assistant	4/7/2022	Year-End Substantive Testing	6.0	Updating payroll expense testing and W2 reconciliation cont.
Sagarwala Savithri Devi	Senior	4/7/2022	Risk Assurance/IT Activities	1.0	Review of Inmar service organization report
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	4.6	Testing sales support from client now that delivery information came in
Patel,Nikita P.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	0.1	Rerunning certain reports for data analytics program for revenue as requested

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	4/7/2022	Year-End Substantive Testing	7.0	Documentation of cash account confirmations and agreement to reconciliations
Piotroski,Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	1.5	Posting time in accordance with Purdue Bankruptcy Detail Requirements
Furtado,Justin V	Manager	4/8/2022	Year-End Substantive Testing	2.0	Accrued legal expenses and goods received accrual review
Caporale,Amelia M	Partner/Principal	4/8/2022	Year-End Substantive Testing	0.5	Discuss gross to net audit approach with N. D'Alessandro and J. Molchan
Mercier,Joseph D	Senior	4/8/2022	Year-End Substantive Testing	1.5	Investments lead sheet variance explanations
Mercier,Joseph D	Senior	4/8/2022	Year-End Substantive Testing	0.5	Over the counter sales cutoff testing
Deepankar Nayyar	Senior	4/8/2022	Year-End Substantive Testing	9.0	Purdue Pharma vendor chargeback testing
D'Alessandro,Nicholas A	Manager	4/8/2022	Year-End Substantive Testing	6.4	Updating request list and providing a status of workpapers by account to ensure we are caught up with testing selections and schedules received from the client thus far.
Memeti,Andi	Senior	4/8/2022	Risk Assurance/IT Activities	1.0	Documentation of the information technology planning memo
Casella,John M.	Staff/Assistant	4/8/2022	Year-End Substantive Testing	0.5	Team night call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski
Casella,John M.	Staff/Assistant	4/8/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	1.0	Accrued Legal Discussion with Rich Brown, review of files provided (1)
Piotroski,Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	0.5	Team morning status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Sagarwala Savithri Devi	Senior	4/8/2022	Risk Assurance/IT Activities	5.0	Documentation of Inmar service organization testing workplan
Piotroski,Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	1.0	Connection with Justin Furtado, Manager on Aptensio Return Reserve/touchpoint setup
Mercier,Joseph D	Senior	4/8/2022	Year-End Substantive Testing	2.5	Intercompany lead sheet review
Piotroski,Edmund Anthony	Senior	4/8/2022	Year-End Substantive Testing	0.5	Team night status call to discuss audit progress - J. Casella, N. Patel, E. Piotroski
Mercier,Joseph D	Senior	4/8/2022	Year-End Substantive	0.5	Over the counter and accounts receivable aging testing

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Casella,John M.	Staff/Assistant	4/8/2022	Year-End Substantive Testing	4.5	Accrued Co-op advertising testing
Memeti,Andi	Senior	4/8/2022	Risk Assurance/IT Activities	1.0	Review GDS work and assign tasks to Staff
Gurbani Bal	Staff/Assistant	4/8/2022	Year-End Substantive Testing	9.0	Performing vendor chargeback testing procedures cont.
D'Alessandro,Nicholas A	Manager	4/11/2022	Year-End Substantive Testing	1.7	Updating request list and team tracker before our Tuesday call with the client on overall status of the audit.
D'Alessandro,Nicholas A	Manager	4/11/2022	Year-End Substantive Testing	5.0	Inventory testing including proof of delivery documents, inventory lower of cost net realizable value testing, inventory price testing, inventory compilation and tie out
Furtado,Justin V	Manager	4/11/2022	Year-End Substantive Testing	3.5	Review of commercial rebates testing
D'Alessandro,Nicholas A	Manager	4/11/2022	Year-End Substantive Testing	0.5	Night status call with team Eddie Piotroski, EY Senior, Jack, EY Staff
Caporale,Amelia M	Partner/Principal	4/11/2022	Year-End Substantive Testing	0.5	Meeting to discuss Audit committee meeting with J. Furtado and T. Ronan
Mercier,Joseph D	Senior	4/11/2022	Year-End Substantive Testing	1.0	i-contract listing review and vendor chargeback percentage question
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	3.3	Detail Review Cost of Goods Sold Analytic completeness for call
D'Alessandro,Nicholas A	Manager	4/11/2022	Year-End Substantive Testing	0.5	Morning status call with team Eddie Piotroski, EY Senior, Jack, EY Staff
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	2.3	Client Request List Update (0.3)
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	0.5	Aptensio Summary of Variances File
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	0.5	Morning Team Meeting/Afternoon Team Meeting with Jack Casella, Nick D'Alessandro
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	0.4	Detail Review Rhodes Pharmaceuticals LP Payroll Analytic
Piotroski,Edmund Anthony	Senior	4/11/2022	Year-End Substantive Testing	3.5	W2 Rec Payroll Expenses Detail Review
Siegler,Jeffrey Thomas	Staff/Assistant	4/11/2022	Risk Assurance/IT Activities	1.0	Request list prep and emails to contacts

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	4/11/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/11/2022	Year-End Substantive Testing	2.0	Standard cost listing preparation
Casella,John M.	Staff/Assistant	4/11/2022	Year-End Substantive Testing	8.0	Accrued legal testing
Furtado,Justin V	Manager	4/12/2022	Year-End Substantive Testing	5.6	Review of Cost of Goods Sold analytic
D'Alessandro,Nicholas A	Manager	4/12/2022	Year-End Substantive Testing	0.5	Request list call with the client including Eric Nowakowski, Controller, Rebecca Ulman, Accounting Manager, Justin Furtado, EY Manager and Eddie Piotroski, Senior
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	2.2	Working through audit tracker to clear comments - Progress and questions coming up with (2.2)
D'Alessandro,Nicholas A	Manager	4/12/2022	Year-End Substantive Testing	4.1	Request list set up before call with client, inventory testing files and vendor chargeback testing for Purdue
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.5	Client Request List Call (10:30-11, 0.5 hrs.)
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.5	Detail Review Cost of Goods Sold Analytic completeness for call
D'Alessandro,Nicholas A	Manager	4/12/2022	Year-End Substantive Testing	0.5	Gross-to-net status call with Eric Nowakowski, Controller and Justin Furtado, EY Manager
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.5	AP Aging / Rhodes Pharmaceuticals LP cutoff selections touchpoint with Humza Mumtaz(0.5)
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	1.2	Cost of Goods Sold Analytic Call (3-4:15 PM), 1.2 Hours
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.8	Detail Review Rhodes Pharmaceuticals LP Payroll Analytic
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	1.0	Aptensio Call with Ron Haberlin and Justin Furtado (2-3pm, 1 hour)
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	1.8	Aptensio Summary of Variances File

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Accounts receivable aging delivery documentation
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Over the counter sales cutoff testing and review
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	0.3	EY Portal Review & Client Request List Update
Piotroski,Edmund Anthony	Senior	4/12/2022	Year-End Substantive Testing	6.2	W2 Rec Payroll Expenses Detail Review
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Documentation of Investment testing support
Casella,John M.	Staff/Assistant	4/12/2022	Year-End Substantive Testing	5.0	Documentation of cost of goods sold analytic expectations
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, E. Piotroski
Casella,John M.	Staff/Assistant	4/12/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress -J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Rhodes inventory summary preparation
Mercier,Joseph D	Senior	4/12/2022	Year-End Substantive Testing	0.5	Royalty income confirmation preparation
Siegler,Jeffrey Thomas	Staff/Assistant	4/12/2022	Risk Assurance/IT Activities	1.0	Request list prep and emails to contacts
Gurbani Bal	Staff/Assistant	4/12/2022	Year-End Substantive Testing	3.0	Performing vendor chargeback testing procedures cont.
Caporale,Amelia M	Partner/Principal	4/13/2022	Year-End Substantive Testing	2.5	Attend audit committee meeting
Redmond,Robert L.	Manager	4/13/2022	Risk Assurance/IT Activities	0.5	Meeting w/ B. Palmer to discuss how Purdue utilizes ValueCentric
Redmond,Robert L.	Manager	4/13/2022	Risk Assurance/IT Activities	0.5	Review of ValueCentric service organization report
D'Alessandro,Nicholas A	Manager	4/13/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Humza Mumtaz, Jack Casella and Joe Mercier
Furtado,Justin V	Manager	4/13/2022	Year-End Substantive Testing	8.3	Review of Aptensio returns reserve
Redmond,Robert L.	Manager	4/13/2022	Risk Assurance/IT	1.0	Review of planning documentation

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Activities		
D'Alessandro,Nicholas A	Manager	4/13/2022	Year-End Substantive Testing	4.1	Rhodes Pharma inventory files, vendor chargeback review of testing and preparing for status meeting/revenue walkthrough with Partner
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	1.0	Setting up Staff Jack on Subsequent Events Ownership (1 Hour)
D'Alessandro,Nicholas A	Manager	4/13/2022	Year-End Substantive Testing	0.5	Night status call with team Eddie Piotroski, EY Senior, Joseph Mercier, EY Senior, Jack, EY Staff
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	1.2	Rhodes Pharmaceuticals LP Accrued accounts payable Call & Aptensio discussion with Ron, Eric Flaith and Jack Casella (1.2)
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.8	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.8	Ron Aptensio Email Review
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	1.0	Group Status Call with Justin Furtado, Nick D'Alessandro Detail Review and Joe Mercier 1PM - 2PM
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.5	Documentation of Accrued legal expense testing procedures
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.2	W2 Follow Up Review and Humza Connect (0.2)
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.2	General Comment Clearing Purdue Pharmaceuticals LP/Rhodes Pharmaceuticals LP
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.5	Responding to client email regarding W2 reconciliation
Casella,John M.	Staff/Assistant	4/13/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List update
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	1.5	Rhodes Inventory summary preparation
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	1.5	Review of accrued bonus and severance testing schedules
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	1.0	Rhodes Inventory price testing preparation

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	3.0	Cost of Goods Sold analytic Investigation (3)
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	0.2	Over the counter Emerson inventory confirmation preparation
Piotroski,Edmund Anthony	Senior	4/13/2022	Year-End Substantive Testing	0.2	Respond to Dee Cabral / portal update
Memeti,Andi	Senior	4/13/2022	Risk Assurance/IT Activities	2.0	Review Ceridian service organization reports
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	0.5	Shipping documentation for trade receivable confirmations
Casella,John M.	Staff/Assistant	4/13/2022	Year-End Substantive Testing	8.0	Updating documentation for cash confirmation requests and related cash account reconciliations
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	1.0	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	1.0	Perform over the counter Sales Testing
Siegler,Jeffrey Thomas	Staff/Assistant	4/13/2022	Risk Assurance/IT Activities	2.0	Meeting with Bob Palma to go over ValuCentic request list
Mercier,Joseph D	Senior	4/13/2022	Year-End Substantive Testing	0.3	Documented instructions for Rhodes inventory and Purdue equity rollforward
Caporale,Amelia M	Partner/Principal	4/14/2022	Year-End Substantive Testing	1.5	Review revenue audit testing with J. Furtado and N. D'Alessandro and discuss Avrio audit scoping with T. Ronan and audit team
Piotroski,Edmund Anthony	Senior	4/14/2022	Year-End Substantive Testing	5.5	Purdue Pharmaceuticals LP Inventory Review
Deepankar Nayyar	Senior	4/14/2022	Year-End Substantive Testing	5.0	Rhodes Pharma inventory - lower of cost or net realizable value testing
Furtado,Justin V	Manager	4/14/2022	Year-End Substantive Testing	4.1	Review of Cost of Goods Sold analytic cont.
Piotroski,Edmund Anthony	Senior	4/14/2022	Year-End Substantive Testing	5.0	Rhodes Pharmaceuticals LP Inventory Review
D'Alessandro,Nicholas A	Manager	4/14/2022	Year-End Substantive Testing	0.5	Morning status call with team Eddie Piotroski, EY Senior, Joseph Mercier, EY Senior, Jack, EY Staff
Mercier,Joseph D	Senior	4/14/2022	Year-End Substantive Testing	0.5	Emerson over the counter sap preparation and support request

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/14/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Deepankar Nayyar	Senior	4/14/2022	Year-End Substantive Testing	4.0	Documentation of Equity Rollforward
Memeti,Andi	Senior	4/14/2022	Risk Assurance/IT Activities	2.0	Call with client for the ValueCentric service organization report and walkthrough evidence
D'Alessandro,Nicholas A	Manager	4/14/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier
Memeti,Andi	Senior	4/14/2022	Risk Assurance/IT Activities	2.0	Internal call with team to discuss strategy on Purdue and next steps with in-scope service organization reports.
Piotroski,Edmund Anthony	Senior	4/14/2022	Year-End Substantive Testing	0.8	Morning Team Meeting/Afternoon Team Meeting with Jack Casella, Justin Furtado and Nick D'Alessandro
Siegler,Jeffrey Thomas	Staff/Assistant	4/14/2022	Risk Assurance/IT Activities	1.0	Organizing of evidence for service organization reports
D'Alessandro,Nicholas A	Manager	4/14/2022	Year-End Substantive Testing	2.1	Revenue Helix program for controlled substance products and Over-the-Counter testing walkthrough with Amelia Caporale, EY Partner and Justin Furtado, EY Manager.
Piotroski,Edmund Anthony	Senior	4/14/2022	Year-End Substantive Testing	2.1	Review of substantive audit testing workpapers
Casella,John M.	Staff/Assistant	4/14/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/14/2022	Year-End Substantive Testing	0.5	Rollback promotion consolidation
Memeti,Andi	Senior	4/14/2022	Risk Assurance/IT Activities	2.0	Updating request list for Amazon, Azure, Sungard, and ValueCentric testing
Casella,John M.	Staff/Assistant	4/14/2022	Year-End Substantive Testing	7.0	Subsequent Events testing and selection
Sarah Azraa	Client Serving Contractor	4/14/2022	Year-End Substantive Testing	5.0	Rhodes Pharma - inventory lower of cost or net realizable value testing
Furtado,Justin V	Manager	4/15/2022	Year-End Substantive Testing	2.0	Review of actuary pension testing follow-ups
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.8	Rhodes inventory Receipts selections with follow up email (.8)

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	4/15/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
D'Alessandro,Nicholas A	Manager	4/15/2022	Year-End Substantive Testing	2.5	Updating the request list and status tracker for each account and reviewing low risk accounts including accounts payable and subsequent events.
D'Alessandro,Nicholas A	Manager	4/15/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Mercier,Joseph D	Senior	4/15/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.3	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.6	Medicare/MedD Accrual / GDS Email (Confirm consistent methodology) 0.6
Memeti,Andi	Senior	4/15/2022	Risk Assurance/IT Activities	2.0	Documenting of the ValueCentric manage access related controls
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.9	Jack Casella Audit Sendoff Connection and cash touchpoint (0.9)
Piotroski,Edmund Anthony	Senior	4/15/2022	Year-End Substantive Testing	0.8	Legal expense schedule for 2021 tie out issues review to GL Follow up with Rich regarding Accrued expenses (.8)
Casella,John M.	Staff/Assistant	4/15/2022	Year-End Substantive Testing	7.5	Goods received/invoice received testing procedures
Mercier,Joseph D	Senior	4/15/2022	Year-End Substantive Testing	1.5	Rhodes Inventory Lower Cost to Net Realizable Value Analysis preparation and testing
Mercier,Joseph D	Senior	4/15/2022	Year-End Substantive Testing	2.0	Emerson over the counter inventory and reconciliation preparation and support request
Memeti,Andi	Senior	4/15/2022	Risk Assurance/IT Activities	1.0	Reviewing service organization report workpapers
Memeti,Andi	Senior	4/15/2022	Risk Assurance/IT	3.0	Review of Ceridien service organization controls

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Activities		
Casella,John M.	Staff/Assistant	4/15/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Furtado,Justin V	Manager	4/18/2022	Year-End Substantive Testing	1.1	Review of Rhodes accrued expense testing
Sonika,Avinash	Senior Manager	4/18/2022	Year-End Substantive Testing	0.5	Meeting with Amelia Caporale to discuss the status of audit and update on audit committee meeting held on April 13.
D'Alessandro,Nicholas A	Manager	4/18/2022	Year-End Substantive Testing	1.5	Rhodes Pharma inventory review.
D'Alessandro,Nicholas A	Manager	4/18/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
D'Alessandro,Nicholas A	Manager	4/18/2022	Year-End Substantive Testing	0.5	Morning status with team to go through priorities of the day and tasks everyone will be working on.
Biedziak,Eliza Anna	Senior Manager	4/18/2022	Year-End Substantive Testing	1.0	Data review for govt. pricing calculation testing
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	1.0	Review of accrued expenses testing lead sheet
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Redmond,Robert L.	Manager	4/18/2022	Risk Assurance/IT Activities	1.0	Review of controls for ValueCentric service organization report
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.6	Humza Mumtaz Connect on Rhodes Pharma Accrued Royalties/ Operating Expense Testing documentation
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.4	Accrued Legal Update Documentation Review (0.4)
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.5	Client Request List Limited Scope Update (0.5)
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	2.5	Review of pension testing workpapers
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	1.0	Use Tax Payable & Accrued Retention support review to establish approach (1)

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/18/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.6	Review of liabilities subject to compromise testing workpapers
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	3.6	Cash Final Detail Review
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	1.0	Goods Received Invoices Received Accrual Support Testing Variance Review and Follow Ups Send
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.6	Global Delivery Team Setup
Piotroski,Edmund Anthony	Senior	4/18/2022	Year-End Substantive Testing	0.3	Portal clean Up
Casella,John M.	Staff/Assistant	4/18/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/18/2022	Year-End Substantive Testing	2.0	Inventory price testing meeting and purchase price variance questions and support
Casella,John M.	Staff/Assistant	4/18/2022	Year-End Substantive Testing	6.5	Subsequent events testing procedures
Sarah Azraa	Client Serving Contractor	4/18/2022	Year-End Substantive Testing	1.0	Rhodes Pharma accrued Medicaid testing
D'Alessandro,Nicholas A	Manager	4/19/2022	Year-End Substantive Testing	1.6	Purdue inventory rollback and inventory count review, and Rhodes Pharma inventory review.
D'Alessandro,Nicholas A	Manager	4/19/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Redmond,Robert L.	Manager	4/19/2022	Risk Assurance/IT Activities	1.0	Review of controls for Inmar service organization report
Caporale,Amelia M	Partner/Principal	4/19/2022	Year-End Substantive Testing	0.5	Audit status update discussion with A. Sonika, J. Furtado and N. D'Alessandro
Deepankar Nayyar	Senior	4/19/2022	Year-End Substantive Testing	9.0	Rhodes Pharma sales returns testing
Furtado,Justin V	Manager	4/19/2022	Year-End Substantive Testing	2.6	Review of Rhodes inventory testing
Furtado,Justin V	Manager	4/19/2022	Year-End Substantive Testing	0.5	Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Nick D'Alessandro.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Sonika,Avinash	Senior Manager	4/19/2022	Year-End Substantive Testing	0.5	Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Justin Furtado and Nick D'Alessandro.
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.8	Interbank Fund Transfer Testing DR
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	2.3	Aptensio Return Reserve Analysis
D'Alessandro,Nicholas A	Manager	4/19/2022	Year-End Substantive Testing	0.5	Meeting with audit team to discuss status of audit. Team members present - Amelia Caporale, Avinash Sonika, Justin Furtado.
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.2	Client Request List Limited Scope Update (0.5)
Mercier,Joseph D	Senior	4/19/2022	Year-End Substantive Testing	1.5	Delivery documentation for controlled substance accounts receivable testing
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Return Reserve Documentation
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	2.2	Operating Expense Detail Review
Casella,John M.	Staff/Assistant	4/19/2022	Year-End Substantive Testing	5.5	Accrued Retention bonus testing
Mercier,Joseph D	Senior	4/19/2022	Year-End Substantive Testing	1.0	Rhodes Inventory Lower Cost to Net Realizable Value Analysis testing
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Mercier,Joseph D	Senior	4/19/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	0.3	Review of EY India team instructions for substantive testing procedures
Nguyen,Dominic Lee	Senior	4/19/2022	Year-End Substantive Testing	0.6	Review of actuary pension testing
Piotroski,Edmund Anthony	Senior	4/19/2022	Year-End Substantive Testing	2.4	Accrued Retention Documentation

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Mercier,Joseph D	Senior	4/19/2022	Year-End Substantive Testing	1.0	Third party Inventory confirmation preparation
Casella,John M.	Staff/Assistant	4/19/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
D'Alessandro,Nicholas A	Manager	4/20/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Deepankar Nayyar	Senior	4/20/2022	Year-End Substantive Testing	4.0	subsequent events review of vendor chargebacks and credit memos
Redmond,Robert L.	Manager	4/20/2022	Risk Assurance/IT Activities	1.0	Review of controls for Ceridian service organization report
D'Alessandro,Nicholas A	Manager	4/20/2022	Year-End Substantive Testing	0.5	Morning status with team to go through priorities of the day and tasks everyone will be working on.
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.5	Accrued Retention documentation updated
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	1.3	Cost of Goods Sold, Goods Received Invoices Received & RP Return Reserve Call with Justin Furtado
Furtado,Justin V	Manager	4/20/2022	Year-End Substantive Testing	3.6	Review of Rhodes Pharma substantive testing procedures
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.3	Client Request List Limited Scope Update (0.5)
Mercier,Joseph D	Senior	4/20/2022	Year-End Substantive Testing	1.0	Accounts receivable confirmation proof of delivery testing and review
Mercier,Joseph D	Senior	4/20/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	6.0	Cost of goods sold Analytic Documentation (Rhodes and Purdue)
Casella,John M.	Staff/Assistant	4/20/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Mercier,Joseph D	Senior	4/20/2022	Year-End Substantive Testing	1.0	Rhodes Pharma sales cutoff testing and review

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	1.5	Aptensio Reserve File Assembly and email
Piotroski,Edmund Anthony	Senior	4/20/2022	Year-End Substantive Testing	0.5	Call with Dee Cabral for 2021 Payroll Expenses
Ashish Agarwal	Manager	4/20/2022	Year-End Substantive Testing	3.0	Review of accrued returns reserve testing workpapers
Casella,John M.	Staff/Assistant	4/20/2022	Year-End Substantive Testing	4.0	Subsequent events testing procedures
Deepankar Nayyar	Senior	4/21/2022	Year-End Substantive Testing	9.0	Accrued Returns Reserve Files and Returns Processed Returns Processed Listings
Redmond,Robert L.	Manager	4/21/2022	Risk Assurance/IT Activities	1.0	Review of controls for IQVIA service organization report
Pereira,Christopher A.	Partner/Principal	4/21/2022	Quality Review	2.0	Review of planning documentation cont.
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.3	Client Request List Limited Scope Update (0.5)
Tsui,Rochelle	Manager	4/21/2022	Year-End Substantive Testing	1.0	Data review for govt. pricing calculation testing
Furtado,Justin V	Manager	4/21/2022	Year-End Substantive Testing	3.9	Ongoing review of Aptensio returns reserve calculations
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.8	Aptensio Return Reserve Documentation Finalization
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.5	Cash Final Detail Review
D'Alessandro,Nicholas A	Manager	4/21/2022	Year-End Substantive Testing	4.8	Return reserve files for OxyContin, Butrans and Hysingla.
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Inventory Receipts Review, Follow Up, documentation
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.2	Rhodes Pharma Medicare/Medicaid funding notice review
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.4	Call with staff Ola Rys for Setup on Credit Adjustment Testing
D'Alessandro,Nicholas A	Manager	4/21/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.8	Detail Review Rhodes Credit Adjustment
Mercier,Joseph D	Senior	4/21/2022	Year-End Substantive Testing	0.5	Rhodes Pharma Inventory price testing
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	4.0	Purdue and Rhodes 3rd Party Inventory Documentation adjustments
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Memeti,Andi	Senior	4/21/2022	Risk Assurance/IT Activities	3.0	Creating request list for IQVIA and distribution of request list
Casella,John M.	Staff/Assistant	4/21/2022	Year-End Substantive Testing	0.5	Accrued general and administrative expense testing
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.4	Detail Review of Purdue Accrued G&A
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Casella,John M.	Staff/Assistant	4/21/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Mercier,Joseph D	Senior	4/21/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	0.2	Connection with Staff Jack Casella on task list status
Ashish Agarwal	Manager	4/21/2022	Year-End Substantive Testing	5.0	Review of accrued returns reserve testing workpapers cont.
Piotroski,Edmund Anthony	Senior	4/21/2022	Year-End Substantive Testing	2.0	Detail Review Rhodes Pharma Royalty Expense/Accrual
Sarah Azraa	Client Serving Contractor	4/21/2022	Year-End Substantive Testing	4.0	Purdue oxycontin returns reserve
Mercier,Joseph D	Senior	4/21/2022	Year-End Substantive Testing	0.5	Rhodes Pharma Lower of Cost or Net Realizable Value testing
Mercier,Joseph D	Senior	4/21/2022	Year-End Substantive Testing	0.5	Accounts receivable contra variances
Rys,Aleksandra Anna	Staff/Assistant	4/21/2022	Year-End Substantive Testing	1.4	Substantive testing of credit adjustments' existence and valuation.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	4/22/2022	Year-End Substantive Testing	5.8	Client request list update and completing return reserve files before meeting with Controller on Monday
D'Alessandro,Nicholas A	Manager	4/22/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Tsui,Rochelle	Manager	4/22/2022	Year-End Substantive Testing	2.5	Convert and review direct sales data for Average manufacturer price calculation.
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	0.5	Internal call to discuss current testing status and subsequent procedures to be performed. Present: Nick D'Alessandro, Jack Casella and Joe Mercier
Deepankar Nayyar	Senior	4/22/2022	Year-End Substantive Testing	4.0	Accrued Returns Reserve Files and Returns Processed Accrued Butrans Returns Reserve
Deepankar Nayyar	Senior	4/22/2022	Year-End Substantive Testing	4.0	Accrued Returns Reserve Files and Returns Processed Accrued Hysingla Returns Reserve
Tsui,Rochelle	Manager	4/22/2022	Year-End Substantive Testing	2.0	April Average Manufacturer Price 2021 calculation procedures.
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	2.0	Cost of goods sold Analytic Adjustments and Inquiry Send
Memeti,Andi	Senior	4/22/2022	Risk Assurance/IT Activities	3.0	Communicating request to Purdue contacts and identifying the appropriate contacts for remaining service organization reports
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	1.0	Trial Balance Fluctuations Call with Staff Jack Casella
Mercier,Joseph D	Senior	4/22/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Sarah Azraa	Client Serving Contractor	4/22/2022	Year-End Substantive Testing	9.0	Purdue Pharma butrans and Hysingla returns reserve
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	2.0	Rhodes Pharma Royalty Documentation and follow Up
Casella,John M.	Staff/Assistant	4/22/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/22/2022	Year-End Substantive Testing	4.0	Subsequent Events Disbursement Review
Casella,John M.	Staff/Assistant	4/22/2022	Year-End Substantive Testing	7.5	Documentation of account fluctuations
D'Alessandro,Nicholas A	Manager	4/25/2022	Year-End Substantive	4.8	Return reserve files for each product and various gross-to-

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		net testing
Tsui,Rochelle	Manager	4/25/2022	Year-End Substantive Testing	2.0	May monthly average manufacturer price calculation.
Tsui,Rochelle	Manager	4/25/2022	Year-End Substantive Testing	3.0	April monthly average manufacturer price calculation.
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with , Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.2	Purdue Cost of Goods Sold Analytic Review
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier
D'Alessandro,Nicholas A	Manager	4/25/2022	Year-End Substantive Testing	1.0	Night status with team to go through priorities of the night and tasks everyone will be working on.
Mutlu Tepe,Serpil	Manager	4/25/2022	Year-End Substantive Testing	3.0	Rhodes - Review of received documentation
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.3	Operating Expense Follow Up Testing
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	1.2	Rhodes Pharma Royalties Review
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.7	Journal Entry Testing
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update
Mercier,Joseph D	Senior	4/25/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	1.5	Rhodes Pharma 3rd Party Inventory Review
Mercier,Joseph D	Senior	4/25/2022	Year-End Substantive Testing	0.5	Accounts receivable contra client meeting
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	1.8	Status Tracker Updates and Client Portal Clean Up
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	0.5	Rhodes Other Credit Adjustments Review
Piotroski,Edmund Anthony	Senior	4/25/2022	Year-End Substantive Testing	1.4	Prepaid Other and Legal Review

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Casella,John M.	Staff/Assistant	4/25/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Memeti,Andi	Senior	4/25/2022	Risk Assurance/IT Activities	3.0	Processing of Inmar service organization report
Casella,John M.	Staff/Assistant	4/25/2022	Year-End Substantive Testing	2.0	Documentation of account fluctuations cont.
Tsui,Rochelle	Manager	4/26/2022	Year-End Substantive Testing	4.0	June monthly average manufacturer price calculation.
Laver,Johan	Executive Director	4/26/2022	Risk Assurance/IT Activities	1.0	Review of service organization reliance reports
Deepankar Nayyar	Senior	4/26/2022	Year-End Substantive Testing	9.0	Documentation of journal entry testing results
D'Alessandro,Nicholas A	Manager	4/26/2022	Year-End Substantive Testing	0.5	Morning status with team to go through priorities of the night and tasks everyone will be working on.
Mutlu Tepe,Serpil	Manager	4/26/2022	Year-End Substantive Testing	5.0	Rhodes - Calculation model preparation, request for missing items in received documentation
D'Alessandro,Nicholas A	Manager	4/26/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.3	Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, , Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.5	Vendor Chargeback Testing Touchpoint with Nicholas D'Alessandro, sample of selections review and email to Global Delivery Service Team
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.5	Client Request List meeting with PPLP and RP Personnel
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.3	Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, , Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.0	Detail Review of Accounts payable Subledger
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	2.2	Subsequent Events Detail Review
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Commercial Rebate Selections Review and rework

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.4	Payroll Walkthrough
Mercier,Joseph D	Senior	4/26/2022	Year-End Substantive Testing	1.0	Addressing review notes
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.0	Detail Review of Accounts payable Subledger
Mercier,Joseph D	Senior	4/26/2022	Year-End Substantive Testing	1.0	Sales register controlled substance and over the counter review
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	1.2	Savings Card Accrual
Ashish Agarwal	Manager	4/26/2022	Year-End Substantive Testing	2.0	Review of journal entry testing
Piotroski,Edmund Anthony	Senior	4/26/2022	Year-End Substantive Testing	0.4	Purdue Pharma Operating Expense Detail Review
Siegler,Jeffrey Thomas	Staff/Assistant	4/26/2022	Risk Assurance/IT Activities	3.0	Updated Dayforce workplan and also started creating sample requests for our testing.
Mercier,Joseph D	Senior	4/26/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Sarah Azraa	Client Serving Contractor	4/26/2022	Year-End Substantive Testing	9.0	Performing journal entry testing procedures
Mercier,Joseph D	Senior	4/26/2022	Year-End Substantive Testing	0.3	Rhodes Pharma's third party inventory client meeting
Memeti,Andi	Senior	4/26/2022	Risk Assurance/IT Activities	3.0	Processing of IQVIA, ValueCentric, Sungard, and Ceridian service organization Reports
Casella,John M.	Staff/Assistant	4/26/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Furtado,Justin V	Manager	4/27/2022	Year-End Substantive Testing	0.8	Discussion with R. Haberlin (Rhodes) and D. Fogel (Rhodes) regarding Aptensio returns reserve
D'Alessandro,Nicholas A	Manager	4/27/2022	Year-End Substantive Testing	5.5	Represents all out-of-scope time for third party inventory confirms received for Rhodes Pharma inventory. Multiple back and forth with the client on adjustments that need to be booked for differences between confirm and their general ledger.
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	1.8	Rhodes Pharma vendor chargeback Debit balance review and Global Delivery Service Testing Review

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Manager	4/27/2022	Year-End Substantive Testing	3.0	Best price calculation for Medicaid price testing
Deepankar Nayyar	Senior	4/27/2022	Year-End Substantive Testing	9.0	Rhodes vendor chargeback testing review
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.5	Rhodes Other Credit Adjustment Detail Review
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.4	Accrued Legal Subsequent Events Inquiry Support Review
D'Alessandro,Nicholas A	Manager	4/27/2022	Year-End Substantive Testing	0.5	Morning status with team to go through priorities of the night and tasks everyone will be working on.
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	1.0	Prepaid Other Detail Review and Client Discussion
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	1.0	Rhodes Pharma Commercial Rebate Selections Review and rework
D'Alessandro,Nicholas A	Manager	4/27/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on.
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.5	Rhodes Pharma Return Reserve Call with Justin Furtado and Rhodes pharma Personnel
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	1.0	Accrued Payroll Preparation
Mercier,Joseph D	Senior	4/27/2022	Year-End Substantive Testing	0.5	Client email follow up
Mutlu Tepe,Serpil	Manager	4/27/2022	Year-End Substantive Testing	4.0	Rhodes - Preparing transactional data and queries for the calculation model
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update
Mercier,Joseph D	Senior	4/27/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Casella,John M.	Staff/Assistant	4/27/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive Testing	0.3	Morning Team Touchpoint with Justin Furtado, Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/27/2022	Year-End Substantive	1.3	Savings Card Accrual Documentation and Support Request

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Casella,John M.	Staff/Assistant	4/27/2022	Year-End Substantive Testing	2.0	Met with Eddie about flux explanations for Rhodes Pharma
Sarah Azraa	Client Serving Contractor	4/27/2022	Year-End Substantive Testing	6.0	Performing commercial rebates testing procedures
Mercier,Joseph D	Senior	4/27/2022	Year-End Substantive Testing	1.0	Accrued fee for service preparation
Mercier,Joseph D	Senior	4/27/2022	Year-End Substantive Testing	0.5	Geodis inventory confirmation review
Ashish Agarwal	Manager	4/27/2022	Year-End Substantive Testing	2.0	Review of vendor chargebacks testing
Siegler,Jeffrey Thomas	Staff/Assistant	4/27/2022	Risk Assurance/IT Activities	1.0	Review of service organization reliance reports
Muskaan Puri	Staff/Assistant	4/27/2022	Year-End Substantive Testing	9.0	Performing vendor chargeback testing procedures
Tsui,Rochelle	Manager	4/28/2022	Year-End Substantive Testing	3.5	Non-Federal average manufacturer price testing calculations.
Caporale,Amelia M	Partner/Principal	4/28/2022	Year-End Substantive Testing	0.5	Discuss audit status update with J. Furtado
Laver,Johan	Executive Director	4/28/2022	Risk Assurance/IT Activities	1.0	Review of service organization reliance reports cont.
Biedziak,Eliza Anna	Senior Manager	4/28/2022	Year-End Substantive Testing	3.0	Review of government pricing testing
D'Alessandro,Nicholas A	Manager	4/28/2022	Year-End Substantive Testing	2.6	Out-of-scope for return reserve Purdue workpapers. Hysingla gross sales number is off by over tolerable error, various adjustments still need to be booked in the general ledger
D'Alessandro,Nicholas A	Manager	4/28/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint status call with Nick D'Alessandro, E Piotroski, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint N. D'Alessandro
D'Alessandro,Nicholas A	Manager	4/28/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on. E Piotroski
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive	0.2	Limited Scope Client Request List Update

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
			Testing		
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	0.5	Rhodes Pharma 3rd Party Inventory Call with Nicholas D'Alessandro, Joe Mercier and Rhodes Pharma Personnel
Deepankar Nayyar	Senior	4/28/2022	Year-End Substantive Testing	9.0	Commercial rebates testing procedures
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	1.5	Rhodes Pharma Commercial Rebate Selections and documentation detail review
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	1.0	Rhodes Pharma third party inventory reconciliation to the inventory summary
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Rhodes Pharma's third party inventory client meeting
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Vendor chargebacks subsequently processed testing
Piotroski,Edmund Anthony	Senior	4/28/2022	Year-End Substantive Testing	0.4	Review of lease files
Ashish Agarwal	Manager	4/28/2022	Year-End Substantive Testing	2.0	Review of commercial rebates testing
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Accounts receivable contra support review
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Royalty confirmation preparation
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	1.5	Accrued fee for service preparation
Mercier,Joseph D	Senior	4/28/2022	Year-End Substantive Testing	1.5	Sales register controlled substance and over the counter review
Casella,John M.	Staff/Assistant	4/28/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, N. Patel, J. Mercier, N. D'Alessandro, E. Piotroski
Sarah Azraa	Client Serving Contractor	4/28/2022	Year-End Substantive Testing	6.0	Purdue Pharma journal entry testing procedures
D'Alessandro,Nicholas A	Manager	4/29/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint status call with Nick D'Alessandro, E Piotroski, Jack Casella and Joe Mercier
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.5	Afternoon Team Touchpoint N. D'Alessandro

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	4/29/2022	Year-End Substantive Testing	0.5	Night status with team to go through priorities of the night and tasks everyone will be working on. E Piotroski
Tsui,Rochelle	Manager	4/29/2022	Year-End Substantive Testing	1.0	Addressing June Medicaid pricing discrepancies
D'Alessandro,Nicholas A	Manager	4/29/2022	Year-End Substantive Testing	4.3	Rebate payment reconciliation and selections, along with drafting follow up questions for client on each rebate type and quarter utilized inquiries
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.2	Limited Scope Client Request List Update
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.2	Purdue Savings Card Accrual
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	4.0	Journal Entry Testing
Mercier,Joseph D	Senior	4/29/2022	Year-End Substantive Testing	2.0	Returns processed testing and support review
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	0.5	Morning Team Touchpoint with Nick D'Alessandro, Jack Casella and Joe Mercier
Casella,John M.	Staff/Assistant	4/29/2022	Year-End Substantive Testing	3.0	Documentation of account fluctuations cont.
Mercier,Joseph D	Senior	4/29/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, J. Mercier, N. D'Alessandro, E. Piotroski
Piotroski,Edmund Anthony	Senior	4/29/2022	Year-End Substantive Testing	2.0	Rhodes Pharma Cost Of Goods Support review and follow up email
Casella,John M.	Staff/Assistant	4/29/2022	Year-End Substantive Testing	0.5	Team status call to discuss audit progress - J. Casella, J. Mercier, N. D'Alessandro, E. Piotroski
			Total	891.0	

Total Fixed Fees Sought for 2021 Audit Services During Fee Period: \$150,000.00